

INTERNAL AUDIT AND INVESTIGATIONS

The Office of Internal Audit and Investigations is created as an independent office of City Government. The Office is not part of the City's executive branch or the City Council.

Internal Audit and Investigations performs audits, conducts management studies, and investigates claims of waste, fraud and mismanagement. The goals of the Department are to:

- conduct audits and investigations;
- ensure constitutionally guaranteed rights and privileges are afforded all citizens, and classified employees are afforded all applicable protections;
- prevent and detect fraud, waste and abuse in City activities;
- propose ways to increase the City's legal, fiscal and ethical accountability; and
- deter criminal activity.



As specified in the Accountability in Government Ordinance, the Accountability in Government Oversight Committee is comprised of five representatives from the community at large. The Mayor, and one Councilor appointed annually by the Council President, are nonvoting ex officio members. The Committee reviews and approves all audit and investigatory reports at each meeting.

Mission

To promote good governance, transparency and accountability in fulfilling the government's responsibility to citizens and taxpayers.

Operating Fund Expenditures by Category (\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	APPROVED BUDGET FY/06	APPR 06/ EST ACT 05 CHG
Personnel	700	898	898	643	1,131	488
Operating	41	280	284	310	67	(243)
Capital	6	0	0	15	0	(15)
Transfers	5	7	7	7	5	(2)
TOTAL	752	1,185	1,189	975	1,203	228
TOTAL FULL TIME POSITIONS	11	12	12	14	14	0

BUDGET HIGHLIGHTS

For FY/06, the Office of Internal Audit and Investigations created a new program strategy, inspector general, to better align department services with Council adopted goals and objectives.

Intra-year position movements include the addition of two new positions created by City Council with the Accountability in Government Ordinance. An internal auditor position is created to manage the audit staff, analyze financial and property records, and evaluate operations for economy, efficiency and program results. An inspector general position is created to manage a staff of professional investigators, coordinate investigations with the internal auditor and prepare a file for use by a prosecutorial agency.

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(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	APPROVED BUDGET FY/06	APPR 06/ EST ACT 05 CHG
PROGRAM STRATEGY SUMMARY BY GOAL:						
GOAL 8: GOVERNMENTAL EXCELLENCE AND EFFECTIVENESS						
GENERAL FUND - 110						
Office of Internal Audit	752	1,185	1,189	975	953	(22)
Inspector General	0	0	0	0	250	250
TOTAL GOAL - 8	752	1,185	1,189	975	1,203	228
TOTAL APPROPRIATIONS	752	1,185	1,189	975	1,203	228

PRIOR YEAR ACCOMPLISHMENTS

- Completed thirteen audits of City departments, divisions, processes and contracts.
- Followed up on nine previously issued audits.
- Analyzed the City-prepared proposal for the managed competition for the transport of arrestees to the Metropolitan Detention Center.
- Participated on numerous committees and task forces at the request of the City Council and the Administration.

PRIORITY OBJECTIVES

GOVERNMENTAL EXCELLENCE AND EFFECTIVENESS GOAL: GOVERNMENT IS ETHICAL AND ACCOUNTABLE; EVERY ELEMENT OF GOVERNMENT CONTRIBUTES EFFECTIVELY TO MEETING PUBLIC NEEDS.

- **OBJECTIVE 13.** Integrate and staff the inspector general and internal audit functions in the Office of Internal Audit and Investigations; ensure that the Office's functions are maintained in an independent and professional manner; establish a comprehensive performance measurement system for the Office; and ensure all vacant positions are filled by the end of the fiscal year. Report on the status of the Office to the Mayor and City Council by the end of the third quarter, FY/06.